

702909
099926



UNITED STATES GENERAL ACCOUNTING OFFICE

WASHINGTON, D.C. :



LM099926

GENERAL GOVERNMENT
DIVISION

B-133391

MAR 9 1976

The Honorable Daniel J. Boorstin
Librarian of Congress

Dear Dr. Boorstin:

In response to your letter of November 24, 1975, we have audited the Library's Disbursing Officer's account.

Our review of the Disbursing Officer's account as of January 7, 1976, showed that he was accountable for \$55,130.31, consisting of cash and other accountable items, as follows.

Cash on hand	\$ 3,046.96
Cash in custody of Government cashiers	10,450.00
Cash-undeposited collections	39,582.07
Deferred charges	<u>2,051.28</u>
	<u>\$55,130.31</u>

Our review included counting the cash on hand, confirming or verifying the amount of cash in custody of Government cashiers, tracing undeposited collections to certificates of deposit, and analyzing deferred charges.

Our count of the cash on hand and examination of other accountable items, which was coordinated with the Library's Chief Internal Auditor, showed a \$0.25 overage in cash on hand. The overage was subsequently turned in to the Treasury; this put the cash on hand account in balance.

~~702909~~
099926

60D-76-62

B-133391

Local officials confirmed the cash in custody of Government cashiers at overseas locations by letter or telegram. A summary of the amounts advanced to the four overseas locations follows.

<u>Location</u>	<u>Amount advanced</u>
New Delhi, India	\$ 2,750
Karachi, Pakistan	2,500
Nairobi, Kenya	2,500
Rio de Janiero, Brazil	<u>2,500</u>
	<u>\$10,250</u>

In addition to the amounts at overseas locations, the Disbursing Officer on January 6, 1976, advanced \$200 of Library funds to the Congressional Budget Office for its use as a petty cash fund. We verified this advance with the cash on hand with the petty cash custodian.

Sincerely yours,



Victor L. Lowe
Director

099926

76-0655



UNITED STATES GENERAL ACCOUNTING OFFICE
WASHINGTON, D.C. 20548

GENERAL GOVERNMENT
DIVISION

B-133391

MAR 9 1976

The Honorable Daniel J. Boorstin
Librarian of Congress: UTH 0022

Dear Dr. Boorstin:

In response to your letter of November 24, 1975, we have audited the Library's Disbursing Officer's account.

Our review of the Disbursing Officer's account as of January 7, 1976, showed that he was accountable for \$55,130.31, consisting of cash and other accountable items, as follows.

Cash on hand	\$ 3,046.96
Cash in custody of Government cashiers	10,450.00
Cash-undeposited collections	39,582.07
Deferred charges	<u>2,051.28</u>
	<u>\$55,130.31</u>

Our review included counting the cash on hand, confirming or verifying the amount of cash in custody of Government cashiers, tracing undeposited collections to certificates of deposit, and analyzing deferred charges.

Our count of the cash on hand and examination of other accountable items, which was coordinated with the Library's Chief Internal Auditor, showed a \$0.25 overage in cash on hand. The overage was subsequently turned in to the Treasury; this put the cash on hand account in balance.

GGD-76-62

702909

Local officials confirmed the cash in custody of Government cashiers at overseas locations by letter or telegram. A summary of the amounts advanced to the four overseas locations follows.

<u>Location</u>	<u>Amount advanced</u>
New Delhi, India	\$ 2,750
Karachi, Pakistan	2,500
Nairobi, Kenya	2,500
Rio de Janeiro, Brazil	<u>2,500</u>
	<u>\$10,250</u>

In addition to the amounts at overseas locations, the Disbursing Officer on January 6, 1976, advanced \$200 of Library funds to the Congressional Budget Office for its use as a petty cash fund. We verified this advance with the cash on hand with the petty cash custodian.

Sincerely yours,



Victor L. Lowe
Director